



**City of Bellingham
Transportation Benefit District
Effective April 1, 2011**

Effective April 1, 2011, the City of Bellingham will establish a Transportation Benefit District (TBD). Sales and use tax within the City of Bellingham will increase two-tenths of one percent (.002). The tax will be used for transportation services.

Businesses must collect the appropriate new rate of sales tax for retail sales and services provided within the City of Bellingham. Persons or businesses within the City of Bellingham will be subject to the new tax rate for reporting use tax on items purchased for their personal or business use if sales tax has not been paid.

The new rate of sales tax is:

Location	Location Code Number	Local Sales Tax Rate	State Sales Tax Rate	Total Sales Tax Rate
Unincorp. Areas	3700	.014	.065	.079
Unincorp. P.T.B.A	3737	.020	.065	.085
Bellingham TBD	3701	.022	.065	.087
Blaine	3702	.020	.065	.085
Everson	3703	.020	.065	.085
Ferndale	3704	.020	.065	.085
Lynden	3705	.020	.065	.085
Nooksack	3706	.020	.065	.085
Sumas	3707	.020	.065	.085

To determine the proper codes and rates of local sales tax you may access our Tax Rate Lookup Tool located at dor.wa.gov. On the home page, click on the **Find a sales tax rate (GIS)** link.

This notice is being sent to businesses that have reported local sales or use tax to the City of Bellingham within the last year.

If you have questions, or if Sales Tax Collection Schedules are needed, please go to our web site at dor.wa.gov or call the Department of Revenue at 1-800-647-7706.